

EXHIBIT B

Memorandum of Understanding
January 4, 2019

This Memorandum of Understanding ("MOU") is dated and made effective as of 1/4/20 and establishes the terms of agreement between the named partners of Roche Cyrulnik Freedman ("RCF") – Kyle Roche, Jason Cyrulnik, and Devin "Vel" Freedman (the "Parties").

Payments: The Parties understand that to facilitate the founding of Roche Freedman LLP, Roche and Freedman raised \$7.5 million in litigation finance (the "Finance Agreement"). At that time, Freedman and Roche agreed that Roche would receive \$1.5 million of the cash proceeds from the Finance Agreement, of which \$250,000 was immediately paid and the remaining \$1,250,000 would be paid over a 30-month period as the funding from the Finance Agreement was drawn down. In consideration for being first named partner, Roche shall forfeit his right to the remaining \$1,250,000, \$850,000 of which will be distributed to Cyrulnik and \$400,000 of which shall be distributed to Freedman, which shall be paid out from the Finance Agreement to Cyrulnik and Freedman pro rata on the following schedule:

1. January 12, 2020 - \$300,000
2. July 12, 2020 - \$300,000
3. January 12, 2021 - \$300,000
4. July 12, 2021 - \$350,000

As additional consideration from Roche to Freedman, Freedman shall be entitled to the first \$100,000 out of Roche's RCF formula compensation payment at the end of 2020 and the first \$150,000 out of Roche's RCF formula compensation payment at the end of 2021.

Should Freedman or Cyrulnik voluntarily leave the firm or be terminated for cause before any of the foregoing payments is scheduled to be paid, the departing partner's remaining payments hereunder will be forfeited back to Roche. Should Freedman or Cyrulnik voluntarily leave the firm or be terminated for cause before January 1, 2021, the departing partner shall return the 2020 payments received hereunder to Roche.

█: should Roche, Freedman, Roche Freedman LLP, or RCF be entitled to any contingent recovery in connection with █, Freedman, Roche, and Cyrulnik agree to split the recovery as follows:

1. Freedman: 50% of any recovery
2. Roche: 25% of any recovery
3. Cyrulnik: 25% of any recovery

Kyle Roche: Kyle W Roche
Dated: Jan 27, 2020

Devin Freedman: Devin Freedman
Dated: 1/21/20

Jason Cyrulnik: Jason Cyrulnik
Dated: Jan 22, 2020